

106TH CONGRESS  
2D SESSION

# S. 2083

To amend the Internal Revenue Code of 1986 to provide a uniform dollar limitation for all types of transportation fringe benefits excludable from gross income, and for other purposes.

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## IN THE SENATE OF THE UNITED STATES

FEBRUARY 22, 2000

Mr. ROBB (for himself, Mr. MOYNIHAN, Mr. L. CHAFEE, Mr. DODD, Mr. KERRY, Mr. LAUTENBERG, Mr. LIEBERMAN, Ms. MIKULSKI, Mr. SARBANES, Mr. SCHUMER, and Mr. WARNER) introduced the following bill; which was read twice and referred to the Committee on Finance

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## A BILL

To amend the Internal Revenue Code of 1986 to provide a uniform dollar limitation for all types of transportation fringe benefits excludable from gross income, and for other purposes.

1       *Be it enacted by the Senate and House of Representa-*  
2       *tives of the United States of America in Congress assembled,*

3       **SECTION 1. SHORT TITLE.**

4       This Act may be cited as the “Commuter Benefits  
5       Equity Act of 2000”.

1 **SEC. 2. UNIFORM DOLLAR LIMITATION FOR ALL TYPES OF**  
 2 **TRANSPORTATION FRINGE BENEFITS.**

3 (a) IN GENERAL.—Subparagraph (A) of section  
 4 132(f)(2) of the Internal Revenue Code of 1986 (relating  
 5 to limitation on exclusion) is amended by striking “\$65”  
 6 and inserting “\$175”.

7 (b) CONFORMING AMENDMENT.—Section 9010 of the  
 8 Transportation Equity Act for the 21st Century is amend-  
 9 ed by striking subsection (c).

10 (c) EFFECTIVE DATE.—The amendments made by  
 11 this section shall apply to taxable years beginning after  
 12 December 31, 1999.

13 **SEC. 3. CASH PAYMENT TO FEDERAL EMPLOYEES FOR**  
 14 **PARKING SPACES.**

15 Section 7905 of title 5, United States Code, is  
 16 amended—

17 (1) in subsection (a)—

18 (A) in paragraph (2)(C) by inserting  
 19 “and” after the semicolon;

20 (B) in paragraph (3) by striking “; and”  
 21 and inserting a period; and

22 (C) by striking paragraph (4); and

23 (2) in subsection (b)(2)—

24 (A) by amending subparagraph (A) to read  
 25 as follows:

1           “(A) a qualified transportation fringe as  
2           defined in section 132(f)(1) of the Internal Rev-  
3           enue Code of 1986;”;

4           (B) in subparagraph (B) by striking “and”  
5           after the semicolon;

6           (C) in subparagraph (C) by striking the  
7           period and inserting a semicolon and “and”;  
8           and

9           (D) by adding at the end the following:

10           “(D) taxable cash payment to an employee  
11           in lieu of an agency-provided parking space.”.

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